CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GOODWIN, HEATHER R

Heather Goodwin
732 South A Street
Washougal, WA 98671

ACCOUNT NUMBER: 71823-000

PROPERTY LOCATION: 732 South A Street
Washougal, WA

PETITION: 559

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 732,500	$ 732,500
Improvements	$ 259,339	$ 218,758
Personal property		
ASSESSED VALUE	**$ 991,839**	**BOE VALUE** **$ 951,258**

Date of hearing: March 4, 2020 Recording ID# Goodwin

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,113 square feet, built in 1982 and is of average construction quality located on .84 acres.

The appellant stated on the petition that her assessment went from the BOE value of $688,750 for 2018 up to $991,839 – 40% increase. No improvements have been made. Four sales were submitted [#96158-764 sold for $670,000 in November 2018; #130396-000 sold for $730,000 in September 2018; #94635-000 sold for $575,000 in March 2018; and #87368-052 sold for $1,250,000 in January 2018]. The first three are on the Washougal River not the Columbia River. The Columbia commands a higher value.

The appellant requested a value of $700,000.

The assessor provided no information.

The appellant's sales are all on the Washougal River except for one which is on the Columbia. The land is comparable to the appellant sale #87368-052 along the Columbia River and the assessed values of other similar Columbia River frontage properties. The improvements are adjusted from last year's value at 3.8% for the Washougal area.

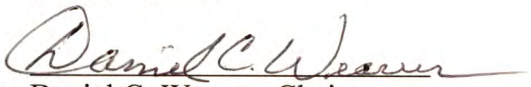
DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $951,258 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on March 5, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MONDAY, DARYL L & MONDAY, STACY

Daryl & Stacy Monday
20905 NE 96th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 192657-000

PROPERTY LOCATION: 20905 NE 96th Avenue
Battle Ground, WA

PETITION: 560

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 306,518	$ 306,518
Improvements	$ 664,556	$ 393,482
Personal property		
ASSESSED VALUE	**$ 971,074**	**BOE VALUE** **$ 700,000**

Date of hearing: March 4, 2020 Recording ID# Monday

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Daryl Monday

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,381 square feet, built in 2002 and is of good plus construction quality located on 5 acres.

The appellant stated that he submitted four comparable sales [#191952-000 sold for $850,000 in June 2018; #20182-800 sold for $800,000 in January 2018; #212555-000 sold for $830,000 in April 2018; and #192663-000 (on same street as subject) sold for $910,000 in October 2018]. The average selling price was $611,923. The area over his garage is only storage space. There is a bathroom in the office of the garage.

The appellant requested $611,923.

The assessor provided no information.

The comparable sales in the neighborhood at $207 per square foot yields a value of $700,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $700,000 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on March 5, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RANKIN, MARK & RANKIN, THERESA

Mark & Theresa Rankin
1610 Frontier Valley Drive
Austin, TX 78741

ACCOUNT NUMBER: 266800-000

PROPERTY LOCATION: 13472 NE Mountain View Drive
Battle Ground, WA

PETITION: 562

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	216,149	$	170,000
Improvements	$	0	$	0
Personal property	$		$	
ASSESSED VALUE	**$**	**216,149**	**BOE VALUE**	**$ 170,000**

Date of hearing: March 4, 2020 Recording ID# Rankin

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Theresa Rankin by teleconference

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 5 acre parcel of property.

The appellant stated that they appealed last year and the BOE put the value at $158,620. Then the next assessment went up to $216,149. Three sales were submitted [#194347-000 sold for $170,000 in November 2018; #221279-000 sold for $155,900 in September 2018; and #228301-000 sold for $161,500 in September 2018].

The appellant requested a value of $160,000.

The assessor provided no information.

Based on the comparable sales at year end and trending last year's value by the 2018 6.9% county wide increase yields a value of $170,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $170,000 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Vancouver, WA 98666-5000
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KELLEY, BRIAN SCOTT

Brian Scott Kelley
5513 NW Harney Street
Vancouver, WA 98663

ACCOUNT NUMBER: 37918-197

PROPERTY LOCATION: 5513 NW Harney Street
Vancouver, WA

PETITION: 564

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 112,208	$ 112,208
Improvements	$ 287,806	$ 199,972
Personal property	$	$
ASSESSED VALUE	**$ 400,014**	**BOE VALUE** **$ 312,180**

Date of hearing: March 4, 2020 Recording ID# Kelley

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Brian Scott Kelley

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,619 square feet, built in 1999 and is of average construction quality located on .34 acres.

The appellant stated that he bought the house in December 2016 for $265,000. He was told by several banks that they would not loan on it since it encroaches on the BPA easement. BPA was not making an issue of it but they maintain the right to possibly in the future demand that the house comply at a cost of approximately $60,000. If he were to sell it would need to be a cash buyer and he would have to disclose the encroachment.

The appellant requested a value of $292,030.

The assessor provided no information.

Trending the value from January 2017 (purchase price of $265,000) to January 2019 yields a value of $312,180.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $312,180 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LEE, VANCE & LEE, BONNIE

Vance & Bonnie Lee
PO Box 951
La Center, WA 98629

ACCOUNT NUMBER: 256990-000

PROPERTY LOCATION: 3411 NE 364th Street
La Center, WA

PETITION: 565

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 192,000	$ 192,000
Improvements	$ 132,008	$ 43,000
Personal property	$	$
ASSESSED VALUE	**$ 324,008**	**BOE VALUE** **$ 235,000**

Date of hearing: March 4, 2020 Recording ID# Lee

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Vance & Bonnie Lee

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 1,456 square feet, built in 2002 and is of good construction quality located on 2.5 acres.

The appellants stated that they paid $13,000 for the manufactured home and the cost to place it totaled $40,000. They had a hard time finding a loan for a manufactured home that had been moved prior. They finally found a credit union out of Longview for financing. Three sales were submitted [#265246-000 sold for $325,000 in May 2018; and #256702-000 sold for $205,000 in May 2017; #253098-000 sold for $243,000 in August 2018]. Three others were listed but were too old to be considered. The detached garage has no electric, gravel floor and cost them $13,000 to build themselves.

The appellant requested a value of $235,000.

The assessor provided no information.

The appellant's sales, especially #256702-000 (also a 2002 model mobile home), the testimony of the costs to place the home on the property and other comparable properties support the requested value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $235,000 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HORNE, JOHN P & HORNE, LESLIE E

John & Leslie Horne
9612 NE Livingston Mountain Court
Camas, WA 98607

ACCOUNT NUMBER: 137100-000

PROPERTY LOCATION: 9612 NE Livingston Mountain Court
Camas, WA

PETITION: 569

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 226,434	$ 226,434
Improvements	$ 420,998	$ 420,998
Personal property	$	$
ASSESSED VALUE	**$ 647,432**	**BOE VALUE** **$ 647,432**

Date of hearing: March 4, 2020 Recording ID# Horne

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,774 square feet, built in 1993 and is of good minus construction quality located on 5 acres.

The appellant stated on the petition that they are appealing due to the age of the home, construction quality and vegetation growth that is obstructing the partial view. Three sales were submitted [#137146-000 sold for $595,000 in September 2018; #17086-600 sold for $610,000 in June 2018; and #137087-000 sold for $630,000 in March 2018].

The appellant requested a value of $606,434.

The assessor provided no information.

While the Board understands the argument, the submitted sales do not support a lower value. No compelling evidence was submitted to overcome the assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at $647,432 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
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Daniel C. Weaver, Chairman

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